Ira S. Sacks Robert J. Grand DREIER LLP 499 Park Avenue New York, New York 10022 Tel. (212) 328-6100 Attorneys for Defendant/Counterclaim Plaintiff Saks Fifth Avenue, Inc.

UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

GMA ACCESSORIES, INC.,

Plaintiff,

-against-

EMINENT, INC., SAKS FIFTH AVENUE, INC., INTERMIX, INC., WINK NYC, INC., LISA KLINE, INC., GIRLSHOP. INC., SHOWROOM SEVEN STUDIOS, INC., JONATHAN SINGER, LEWIS TIERNEY and JONATHAN SOLNICKI,

Defendants. SAKS FIFTH AVENUE, INC.,

Counterclaim Plaintiff,

-against-

GMA ACCESSORIES, INC.,

Counterclaim Defendant. __X

Pursuant to Federal Rule of Civil Procedure 7.1 and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or refusal, the undersigned counsel for Defendant/Counterclaim Plaintiff Saks Fifth Avenue, Inc. ("SAKS") certifies that it

Civil Action No.: 07 CV 3219 (LTS)

RULE 7.1 STATEMENT

is a wholly owned subsidiary of Saks Incorporated, a publicly held corporation incorporated in Tennessee.

Dated: New York, New York October 24, 2007

DREIER LLP

By: /s/ Ira S. Sacks

Ira S. Sacks
Robert J. Grand
499 Park Avenue
New York, New York 10022
(212) 328-6100
Attorneys for
Defendant/Counterclaim
Plaintiff Saks Fifth Avenue, Inc.